Supreme Court, U.S.
FILED
NOV 9 2001
CLERK

(3)

No. 00-1567

In the Supreme Court of the United States

Cornelius P. Young and Suzanne P. Young,
Petitioners,

v.

United States of America,
Respondent.

ON WRIT OF CERTIORARI TO THE UNITED STATES COURT OF APPEALS FOR THE FIRST CIRCUIT

JOINT APPENDIX

GRENVILLE CLARK III
Counsel of Record
GRAY, WENDELL & CLARK, P.C.
650 ELM STREET
MANCHESTER, NH 03101
(603) 625-4100
Counsel for Petitioners

THEODORE B. OLSON
SOLICITOR GENERAL
Counsel of Record
CLAIRE FALLON
ACTING ASST ATTY GEN
LAWRENCE P. WALLACE
DEPUTY SOL GEN
KENT L. JONES
ASST TO THE SOL GEN
BRUCE R. ELLISEN
THOMAS J. SAWYER
ATTORNEYS
DEPARTMENT OF JUSTICE
WASHINGTON, DC 20530-0001
(202) 514-2217
Counsel for Respondent

PETITION FOR WRIT OF CERTIORARI FILED MARCH 1, 2001
CERTIORARI GRANTED SEPTEMBER 25, 2001

39 pp

TABLE OF CONTENTS

Relevant Docket Entries . . . . . App. 1

Affidavit of Grenville Clark III with attached exhibits 1-7 as follows . . . . . App. 3

Exhibit 1 - IRS transcript of Youngs' 1992 income tax account . . . . . App. 5

Exhibit 2 - Bankruptcy court docket of Youngs' chapter 13 case . . . . . App. 9

Exhibit 3 - Proof of claim filed by IRS in the Youngs' chapter 13 case dated September 4, 1996 . . . . . App. 18

Exhibit 4 - Amended proof of claim filed by the IRS in the Youngs' chapter 13 case dated September 20, 1996 . . . . . App. 23

Exhibit 5 - Youngs' chapter 13 plan . . . . . App. 28

Exhibit 6 - Youngs' request for dismissal of their chapter 13 case dated October 23, 1996 . . App. 32

Exhibit 7 - Bankruptcy court docket of the Youngs' chapter 7 case . . . . . App. 34

RELEVANT DOCKET ENTRIES

May 1, 1996	The Youngs' voluntary chapter 13 bankruptcy petition filed in the United States Bankruptcy Court for the District of New Hampshire (hereafter the "bankruptcy court"). The relevant docket entries of this proceeding are set out at pages App. 9 through App. 17 of this Joint Appendix.
March 12, 1997	The Youngs' voluntary chapter 7 bankruptcy petition filed in the bankruptcy court. The relevant docket entries of this proceeding are set out at pages App. 34 through App. 37 of this Joint Appendix.
July 28, 1998	Complaint to Determine Dischargeability of Federal Income Taxes filed by the Youngs in the bankruptcy Court.
September 3, 1998	United States' Motion for Summary Judgment filed in the bankruptcy court.
October 5, 1998	Plaintiffs' Motion for Summary Judgment filed in the bankruptcy court.
October 5, 1998	Plaintiffs' Objection to United States' Motion for Summary Judgment filed in the bankruptcy court.

May 5, 1999	Memorandum Opinion of the United States Bankruptcy Court for the District of New Hampshire. This Memorandum Opinion has been omitted in the printing of this Joint Appendix because it appears at page 14a in the Appendix to the printed Petition for Certiorari.
May 5, 1999	Final Judgment of the United States Bankruptcy Court for the District of New Hampshire granting the United States' Motion for Summary Judgment.
March 20, 2000	Order of the United States District Court for the District of New Hampshire. This Order has been omitted in the printing of this Joint Appendix because it appears at page 12a of the Appendix to the printed Petition for Certiorari.
March 21, 2000	Judgment of the United States District Court for the District of New Hampshire affirming the bankruptcy court's Final Judgment.
December 1, 2000	Opinion of the United States Court of Appeals for the First Circuit. This Opinion has been omitted in the printing of this Joint Appendix because it appears at page la of the Appendix to the printed Petition for Certiorari.

9710848MWV-8

UNITED STATES BANKRUPTCY COURT DISTRICT OF NEW HAMPSHIRE

In re	Bk. No. 97-10848-MWV
Cornelius P. Young Suzanne P. Young, Debtors	Chapter 7
Cornelius P. Young Suzanne P. Young, Plaintiffs	Adv. No. 98-01096-MWV
vs.	
United States of America (Internal Revenue Service), Defendant	

AFFIDAVIT OF GRENVILLE CLARK III

My name is Grenville Clark III, and upon oath, I depose and say as follows based upon my personal knowledge.

1. I am an attorney-at-law admitted to practice in New Hampshire. I have represented the plaintiffs in this proceeding, C. Paul Young and Suzanne P. Young, in the two bankruptcy cases that they filed in this court, those being the chapter 13 case filed May 1, 1996, no. 96-11180, and the chapter 7 proceeding filed March 12, 1997, no. 97-10848.

2. The exhibits attached to this affidavit are true copies of pleadings or other papers filed in the aforesaid bankruptcy cases or generated by the defendant Internal Revenue Service:

Exhibit 1	IRS transcript of plaintiffs' 1992 income tax account
Exhibit 2	Court docket of plaintiffs' chapter 13 case
Exhibit 3	Proof of claim filed by IRS in plaintiffs' chapter 13 case dated September 4, 1996
Exhibit 4	Amended proof cf claim filed by IRS in plaintiffs' chapter 13 case dated September 20, 1996
Exhibit 5	Debtors' chapter 13 plan
Exhibit 6	Debtors' request for dismissal of their chapter 13 case dated October 23, 1996, and accompanying certificate of service
Exhibit 7	Court docket of plaintiffs' chapter 7 case

October 2, 1998 /s/_____
Grenville Clark III

(Jurat omitted in printing)

IRS EMPLOYEE 0240001919

DATE REQUESTED 12-28-95PRINT DATE 12-31-95

FORM NUMBER: 1040TAX PERIOD: DEC 1992

TAXPAYER IDENFICATION NUMBER: 152-34-9123
SPOUSE TAXPAYER IDENTIFICATION NUMBER:
016-40-7337

C PAUL & SUZANNE R YOUNG
21 HEARTHSIDE CIR
BEDFORD NH 03110-4628-212

---ANY MINUS BELOW SIGNIFIES A CREDIT AMOUNT

ACCOUNT BALANCE: $12,475.23
ACCRUED INTEREST: $2,786.37 AS OF 12-18-95
ACCRUED PENALTY $2,808.07 AS OF 12-18-95

ACCOUNT BALANCE
PLUS ACCRUALS: $18,069.67

**EXEMPTIONS: 05 **FILING STATUS:
MARRIED FILING JOINT
ADJUSTED GROSS INCOME: $161,747.00
TAXABLE INCOME: $115,570.00
TAX PER RETURN: $28,578.00

PER RETURN OR AS ADJUSTED

10-15-93 RETURN DUE DATE OR RETURN RECEIVED

DATE (WHICHEVER IS LATER)
01-03-94 PROCESSING DATE

TRANSACTIONS

CODE	EXPLANATION	DATE	MONEY AMOUNT (IF APPLICABLE)
150	RETURN FILED AND TAX ASSESSED	01-03-94	28,578.00
806	CREDIT FROM WITHELD TAXES & EXCESS FICA	12-15-93	13,476.00-
460	EXTENSION OF TIME FOR FILING TO 08-15-93	04-15-93	
460	EXTENSION OF TIME FOR FILING TO 10-15-93	08-18-93	
960	RECEIVED POA/TIA	10-23-93	
176	PENALTY FOR UNDERPAYMENT OF ESTIMATED TAX	01-03-94	540.69
276	PENALTY FOR LATE PAYMENT OF TAX	01-03-94	679.59
196	INTEREST ASSESSMENT	01-03-94	781.17
290	ADDITIONAL TAX ASSESSMENT	04-04-94	0.00

706	CREDIT APPLIED FROM FORM 1040 TAX PERIOD DEC 1993	04-04-94	178.22-
670	SUBSEQUENT PAYMENT	04-18-94	50.00-
670	SUBSEQUENT PAYMENT	06-13-94	50.00-
670	SUBSEQUENT PAYMENT	07-18-94	50.00-
670	SUBSEQUENT PAYMENT	08-22-94	50.00-
962	UPDATED POA/TIA	08-25-94	
670	SUBSEQUENT PAYMENT	09-14-94	50.00-
670	SUBSEQUENT PAYMENT	10-20-94	260.00-
670	SUBSEQUENT PAYMENT	10-26-94	40.00-
670	SUBSEQUENT PAYMENT	11-21-94	300.00-
670	SUBSEQUENT PAYMENT	12-22-94	300.00-
670	SUBSEQUENT PAYMENT	01-23-95	300.00-
670	SUBSEQUENT PAYMENT	02-23-95	300.00-
670	SUBSEQUENT PAYMENT	03-22-95	300.00-
670	SUBSEQUENT		

	PAYMENT	04-27-95	300.00-
670	SUBSEQUENT PAYMENT	05-27-95	300.00-
670	SUBSEQUENT PAYMENT	07-05-95	300.00-
961	REMOVED POA/TIA	07-19-95	
670	SUBSEQUENT PAYMENT	08-05-95	300.00-
670	SUBSEQUENT PAYMENT	08-18-95	300.00-
670	SUBSEQUENT PAYMENT	09-20-95	300.00-
670	SUBSEQUENT PAYMENT	10-25-95	300.00-
670	SUBSEQUENT PAYMENT	11-24-95	300.00-

U.S. Bankruptcy Court
District of New Hampshire (Manchester)

Bankruptcy Petition #: 96-11180

Date filed: 5/1/96 Date terminated: 6/5/97
Assigned to: Judge James E. Yacos
Chapter 13 voluntary asset joint

* Attorneys *

CORNELIUS PAUL YOUNG
aka
Paul Young
33 Purdue Street
Manchester, NH 03103
SSN: 152-34-9123
* Debtor *

Grenville Clark
Gray, Wendell & Clark
The Center of NH
650 Elm Street
Manchester, NH 03101
603-625-4100

Norene Farr
Normand & Shaughnessy
15 High Street
Manchester, NH 03101
603-624-6655

Thomas Billings
Sally & Pitch, PA
225 Franklin Street
Boston, MA 02110

SUZANNE P. YOUNG
dba
Young Impressions Art Studio
33 Purdue Street
Manchester, NH 03103
SSN: 016-40-7337
* Debtor *

Grenville Clark
(See above)

Norene Farr
(See above)
Norene Farr
(See above)

Thomas Billings
(See above)
Thomas Billings
(See above)

LAWRENCE P. SUMSKI, Trustee
294 Route 101, Unit 7
Amherst, NH 03031
* Trustee *

Proceedings include all events. Closed
96-11180 In re: Cornelius Paul Young and Suzanne P. Young

5/1/96	1	Voluntary Petition missing documents: Statement of Financial Affairs Schedule A - J Unsworn Declaration Disclosure of Aty Compensation Debtors Statement Of Intent Summary of Schedules Chapter 13 Plan ;Chapter 13 Plan due on 5/16/96 Receipt #: 50509 Amount $: 160.00. (kaf) [EOD 05/02/96]

5/1/96	--	First Meeting of Creditors Scheduled For 9:00 6/10/96 At 6th Floor, Room 642 Confirmation Hearing Set For 10:00 11/15/96 At Bankruptcy Courtroom 4th Floor Last day to File Objections to Confirmation: 11/8/96 ;Last Day to File Proofs Of Claim: 9/9/96 (kef) [EOD 05/02/96]
		* * * *
5/3/96	3	Order Directing Service of Notice, Copy of Plan or Summary Thereof sent to Atty Clark (cbc) [EOD 05/03/96]
5/8/96	--	Courts Certificate of Mailing [0-0] First Meeting # of notices: 34. (cbc) [EOD 05/09/96]
		* * * *
5/21/96	5	Notice of Appearance And Request For Service Of Notice By Jonathan M. Flagg for Creditor Citicorp Mortgage, Inc.. (cbc) [EOD 05/21/96]
5/22/96	6	Chapter 13 Plan. (cbc) [EOD 05/22/96]
		* * * *
5/24/96	8	Schedules filed, all schedules and statements. (cbc) [EOD 05/28/96]

5/30/96	9	Certificate Of Service By Grenville Clark for Debtor Suzanne P. Young, Debtor Cornelius Paul Young Of [3-1] Directing Service Order for [6-1] Chapter 13 Plan. (cbc) [EOD 05/3O/96]
6/4/96	10	Notice of Appearance And Request For Service Of Notice By James F. Raymond for Creditor Town of Bedford, NH. (cbc) [EOD 06/04/96]
6/5/96	11	Application By Debtor Cornelius Paul Young, Debtor Suzanne P. Young To Employ Real Estate Broker William Kanteres of Kanteres Real Estate, Inc. (cbc) [EOD 06/05/96]

* * * *

6/12/96	13	First Meeting Held and Examination of Debtor. Date Held 6.10.96. (cbc) [EOD 06/12/96]
6/13/96	14	Motion By Debtor Cornelius Paul Young, Debtor Suzanne P. Young for authority To Sell 21 Hearthside Circle, Bedford (cbc) [EOD 06/13/96]
6/13/96	15	Notice of Hearing-filed by Grenville Clark for Debtor Suzanne P. Young, Debtor Cornelius Paul Young RE: [14-1j Motion To Sell 21 Hearthside

		Circle, Bedford by Suzanne P. Young, Cornelius Paul Young scheduled for 10:00 7/11/96 at Bankruptcy Courtroom 4th Floor (cbc) [EOD 06/13/96]
6/20/96	16	Response By Creditor Citicorp Mortgage, Inc. To [14-1] Motion To Sell 21 Hearthside Circle, Bedford by Suzanne P. Young, Cornelius Paul Young . (cbc) [EOD 06/20/96]

* * * *

7/9/96	19	Consent by Trustee Lawrence P. Sumski To [14-1] Motion To Sell 21 Hearthside Circle, Bedford by Suzanne P. Young, Cornelius Paul Young . (cbc) [EOD 07/09/96]

* * * *

7/11/96	21	Order Granting [11-1] Application To Employ Real Estate Broker William Kanteres of Kanteres Real Estate, Inc. by Suzanne P. Young, Cornelius Paul Young (cbc) [EOD 07/11/96]
7/11/96	22	Order Granting [14-1] Motion To Sell 21 Hearthside Circle, Bedford by Suzanne P. Young, Cornelius Paul Young. (cbc) [EOD 07/11/96]

* * * *

7/30/96	25	Notice of debtors' address change filed by Grenville Clark for Debtor Suzanne P. Young, Debtor Cornelius Paul Young (cbc) [EOD 07/30/96]
9/23/96	26	Application By Debtor Cornelius Paul Young, Debtor Suzanne P. Young To Employ Counsel Norene Farr of Normand & Shaughnessy Law Firm (cbc) [EOD 09/24/96]
9/23/96	27	Notice of Hearing filed by Grenville Clark for Debtor Suzanne P. Young, Debtor Cornelius Paul Young RE: [26-1] Application To Employ Counsel Norene Farr of Normand & Shaughnessy Law Firm by Suzanne P. Young, Cornelius Paul Young scheduled for 9:00 10/4/96 at Bankruptcy Courtroom 7th Floor (cbc) [EOD 09/24/96]
9/30/96	28	Amended [27-1] Hearing Notice Filed by: Grenville Clark for Debtor Suzanne P. Young, Debtor Cornelius Paul Young (cbc) [EOD 09/30/96]

10/4/96	29	Affidavit by Thomas P. Billings, Esq. for [26-1] Application To Employ Counsel Norene Farr of Normand & Shaughnessy Law Firm by Suzanne P. Young, Cornelius Paul Young. Filed in open court. (cbc) [EOD 10/04/96]
10/4/96	30	Order Granting [26-1] Application To Employ Counsel Norene Farr of Normand & Shaughnessy Law Firm by Suzanne P. Young, Cornelius Paul Young (cbc) [EOD 10/04/96]
10/23/96	31	Notice of Voluntary Dismissal filed by Debtor Cornelius Paul Young, Debtor Suzanne P. Young. (cbc) [EOD 10/23/96]
10/28/96	32	Certificate Of Service By Grenville Clark for Debtor Suzanne P. Young, Debtor Cornelius Paul Young Of [31-1] To Dismiss Notice by Suzanne P. Young, Cornelius Paul Young to all creditors. (cbc) [EOD 10/28/96]
10/31/96	33	Notice of Appearance And Request For Service Of Notice By John B. Herron for Creditor American Express Travel Related Svcs. Co. (cbc) [EOD 10/31/96]

11/4/96	34	Application By Trustee Lawrence P. Sumski For Administrative Expenses in the amount of $150. (cbc) [EOD 11/04/96]
11/4/96	35	Notice of Hearing [34-1] Application For Administrative Expenses in the amount of $150. by Lawrence P. Sumski scheduled for 11:00-1/31/97 at Bankruptcy Courtroom 7th Floor (cbc) [EOD 11/04/96]
11/7/96	36	Consent by Debtor Cornelius Paul Young, Debtor Suzanne P. Young To [34-1] Application For Administrative Expenses in the amount of $150. by Lawrence P. Sumski (cbc) [EOD 11/07/96]
11/22/96	37	Notice of Appearance And Request For Service Of Notice By Wendall Livingston for Creditor American Express Travel Svcs. Corp Card. (cbc) [EOD 11/22/96]
1/31/97	38	Order Granting [34-1] Application For Administrative Expenses in the amount of $150. by Lawrence P. Sumski . [EOD 02/04/97]
2/4/97	39	Trustees Final Report and Account upon dismissal of case (cbc) [EOD 02/04/97]

2/6/97	--	Endorsement Order Granting [39-1] Report (cbc) [EOD 02/06/97]
3/13/97	--	Case Closed. (cbc) [EOD 03/14/97]
6/5/97	-	Case Closed. (smp) [EOD 06/05/97]

United States Bankruptcy Court
District of NEW HAMPSHIRE

PROOF OF CLAIM

In Re CORNELIUS PAUL & SUZANNE P. YOUNG
Case Number 96-11180 JEY

NOTE: This from should not be used to make a claim for and administrative expense arising after the commencement of the case. A "request" of payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503.

Department of the Treasury - Internal Revenue Service
Internal Revenue Service
195 Commerce Way, Suite B
PORTSMOUTH, NH 03801
(603) 433-0685

Account or Identifying Numbers: 152-34-9123 and 016-40-7337

1. BASIS FOR CLAIM: X Taxes

2. Date Debt was Incurred: See Attachment

3. If Court Judgment, Date Obtained:

4. Classification of Claim. Under the Bankruptcy Code all claims are classified as one or more of the following (1) Unsecured nonpriority, (2) Unsecured priority, (3) Secured. It is possible for part of a claim to be in one category and part in another.

UNSECURED NONPRIORITY CLAIM $ 17,670.04
A claim is unsecured if there is no collateral or lien on property of the debtor securing the claim or to the extent that the value of such property is less than the amount of the claim.

UNSECURED PRIORITY CLAIM $ 0.00

Taxes or penalties of government units. 11 U.S.C. § 507(a)(8)

TOTAL AMOUNT OF CLAIM AT TIME CASE FILED	$ 17,670.04 (Unsecured)	$ 0.00 (Secured)
	$ 0.00 (Priority)	$ 17,670.04 (Total)

X Check this box if claim includes prepetition charges in addition to the principal amount of the claim. Attach itemized statement of all additional charges.

6. CREDITS AND SETOFFS: The amount of all payments on this claim has been credited and deducted for the purpose of making this proof of claim. In filing this claim, claimant has deducted all amounts that claimant owes to debtor.

7. SUPPORTING DOCUMENTS: *Attach copies of supporting documents*, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, court judgements, or evidence of security interests. If the documents are not available, explain. If the documents are voluminous, attach a summary.

8. TIME-STAMPED COPY: To receive an acknowledgment of the filing of you claim, enclose a stamped, self-addressed envelope and copy of this proof of claim.

09/04/96 /s/
Date Special Procedures Advisor

Penalty for presenting fraudulent claim: Fine of up to $500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152 and 3571.

Form 10 Attachment
Department of the Treasury -- Internal Revenue Service

Proof of Claim for Internal Revenue Taxes

In the Matter of:
CORNELIUS PAUL & SUZANNE P YOUNG
21 HEARTHSIDE CIRCLE
BEDFORD, NH 03110

Case Number: 96-11180 JEY
Type of Bankruptcy Case Chapter 13
Date of Petition 05/01/96
Taxpayer Identifying Number
A 152-34-9323
B 016-40-7337

This claim is not subject to any setoff or counterclaim.

Unsecured Priority Claims under section 507(a){8) of the Bankruptcy Code

TIN Ind.	*Kind of Tax*	*Tax Period*	*Date Tax Assessed*
A	Income	12/31/94	07/01/96

Tax Due	*Interest to Petition Date*
$0.00	$0.00

Total Amount of Unsecured Priority Claims: $0.00

Exhibit 3 IRS Proof of Claim - 09/04/96

Unsecured General Claims

TIN Ind.	*Kind of Tax*	*Tax Period*	*Date Tax Assessed*
A	Income	12/31/92	01/03/94

Tax Due	*Interest to Petition Date*
$9,573.78	$3,162.39

Penalty to date of petition on unsecured priority claims (including interest thereon) $15.00

Penalty to date of petition on unsecured general claims (including interest thereon) $4,918.87

Total Amount of Unsecured General Claims: $17,670.04

Exhibit 4 IRS Amended Proof of Claim - 09/20/96

United States Bankruptcy Court
District of NEW HAMPSHIRE

PROOF OF CLAIM

In Re CORNELIUS PAUL & SUZANNE P. YOUNG
Case Number 96-11180 JEY

NOTE: This from should not be used to make a claim for and administrative expense arising after the commencement of the case. A "request" of payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503.

Department of the Treasury - Internal Revenue Service
Internal Revenue Service
195 Commerce Way, Suite B
PORTSMOUTH, NH 03801
(603) 433-0685

Account or Identifying Numbers: 152-34-9123 and 016-40-7337

Check here if this claim: X amends a previously filed claim, dated 09/04/96

1. BASIS FOR CLAIM: X Taxes

2. Date Debt was Incurred: See Attachment

3. If Court Judgment, Date Obtained:

4. Classification of Claim. Under the Bankruptcy Code all claims are classified as one or more of the following (1)

Unsecured nonpriority, (2) Unsecured priority, (3) Secured. It is possible for part of a claim to be in one category and part in another.

UNSECURED NONPRIORITY CLAIM $ 4,933.87
A claim is unsecured if there is no collateral or lien on property of the debtor securing the claim or to the extent that the value of such property is less than the amount of the claim.

UNSECURED PRIORITY CLAIM $ 12,736.17

Taxes or penalties of government units. 11 U.S.C. § 507(a)(8)

5. TOTAL AMOUNT OF CLAIM AT TIME CASE FILED	$ 4,933.87 (Unsecured)	$ 0.00 (Secured)
	$ 12,736.17 (Priority)	$ 17,670.04 (Total)

__X__ Check this box if claim includes prepetition charges in addition to the principal amount of the claim. Attach itemized statement of all additional charges.

6. CREDITS AND SETOFFS: The amount of all payments on this claim has been credited and deducted for the purpose of making this proof of claim. In filing this claim, claimant has deducted all amounts that claimant owes to debtor.

7. SUPPORTING DOCUMENTS: *Attach copies of supporting documents*, such as promissory notes, purchase orders, invoices, itemized statements of running accounts,

contracts, court judgements, or evidence of security interests. If the documents are not available, explain. If the documents are voluminous, attach a summary.

8. TIME-STAMPED COPY: To receive an acknowledgment of the filing of you claim, enclose a stamped, self-addressed envelope and copy of this proof of claim.

09/04/96
Date

/s/
Special Procedures Advisor

Penalty for presenting fraudulent claim: Fine of up to $500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152 and 3571.

Form 10 Attachment
Department of the Treasury -- Internal Revenue Service

Proof of Claim for Internal Revenue Taxes

In the Matter of:
CORNELIUS PAUL & SUZANNE P YOUNG
21 HEARTHSIDE CIRCLE
BEDFORD, NH 03110

Case Number: 96-11180 JEY
Type of Bankruptcy Case: Chapter 13
Date of Petition: 05/01/96

Taxpayer Identifying Number

A 152-34-9123
B 016-40-7337

Amendment No. I to Proof of Claim dated 09/04/96

This claim is not subject to any setoff or counterclaim.

Unsecured Priority Claims under section 507(a)(8) of the Bankruptcy Code

TIN Ind.	*Kind of Tax*	*Tax Period*	*Date Tax Assessed*
A	Income	12/31/92	01/03/94
A	Income	23/31/94	07/01/96

Tax Due	*Interest to Petition Date*
$9,573.78	$3,162.39
$ 0.00	$ 0.00

Total Amount of Unsecured Priority Claims: $12,736.17

Unsecured General Claims

Penalty to date of petition on unsecured priority claims (including interest thereon) $4,933.87

Total Amount of Unsecured General Claims: $4,993.87

BGP882130

UNITED STATES BANKRUPTCY COURT
DISTRICT OF NEW HAMPSHIRE

In Re
Cornelius Paul Young
Suzanne P. Young,
Debtors

Bk. No. 96-11180-JEY

Chapter 13

Confirmation: Nov. 15, 1996
10:00 a.m.

DEBTORS' CHAPTER 13 PLAN DATED MAY 22, 1996

A portion of the debtors' future earnings are submitted to the supervision of the chapter 13 trustee, or paid directly to certain creditors as follows:

1. The debtors will offer their residential real estate located at 21 Hearthside Circle, Bedford, New Hampshire, for sale at an offering price not to exceed $195,000.00. The debtors shall engage a reputable local real estate brokerage firm, whose employment is approved by the bankruptcy court in accordance with Bankruptcy Code Section 327, to assist them in selling this property.. The property is currently on the market and shall remain so. From the proceeds of the sale of this real estate, there shall be paid, insofar as such proceeds are available, the following in the order here specified:

A. The expenses necessary to consummate the sale transaction, including, but not limited to, payment of the real estate broker's

commission, expenses for preparation and recording of the deed and other documents, payment of real estate transfer taxes, prorations of current real estate taxes and other municipal liens, fuel in tanks, utility charges, water and sewer rates and similar items, and any expenses for obtaining bankruptcy court approval of the sale, or that are allowable under Section 506(c) of the Bankruptcy Code.

B. Any and all real estate taxes owing with respect to the property at the time of the sale to the town of Bedford.

C. Amounts owing to Citicorp. Mortgage on account of its first mortgage loan on the property. Any amounts alleged to be due on this mortgage loan in the nature of attorney's fees and expenses, costs of collection, costs for foreclosure and the like shall not be paid until and unless approved by the bankruptcy court.

D. Amounts owing to First NH Bank on account of its second mortgage loan on the property. Any amounts alleged to be due on this mortgage loan in the nature of attorney's fees and expenses, costs of collection, costs for foreclosure and the like shall not be paid until and unless approved by the bankruptcy court.

E. Amounts owing to Bay Bank FSB on account of its third mortgage loan on the property. Any amounts alleged to be due on this mortgage

loan in the nature of attorney's fees and expenses, costs of collection, costs for foreclosure and the like shall not be paid until and unless approved by the bankruptcy court.

F. All remaining amounts up to $60,000.00 shall be remitted to the debtors on account of their homestead exemption.

The liens upon the residence of the debtors which secure the claims described above shall remain in place until the closing of the sale of the residence, at which time they shall be discharged, and the claimants will provide, upon request, properly executed discharges thereof in recordable form.

If the debtors fail to close the sale of their real estate by November 1, 1996, the automatic stay in the Bankruptcy Code at section 562(a) will be lifted automatically on that date without further order of the bankruptcy court, and any creditor holding a lien on the property may thereupon pursue its state law remedies with respect to the property.

2. The debtor shall make payments to the chapter 13 trustee in the amount of $300.00 per month, for sixty (60) months, with the first such payment to be made on June 15, 1996, and the last such payment May 15, 2001. From the payments received by the chapter 13 trustee he or she shall after deduction of the fees allowed to him or her under Bankruptcy Code Section 1302(e),

(a) pay the priority claims, if any, required to be paid by Bankruptcy Code Section 507(a)(1)

(administrative expenses), then

(b) pay other claims entitled to priority, including in particular the claim of the Internal Revenue Service for income taxes and interest (Form 1040) for the debtors' calendar 1992 tax year, then

(c) distribute the amounts remaining from such payments prorata among the allowed claims of general unsecured creditors.

3. Upon confirmation of this plan, all defaults in the debtor's obligations theretofore existing are deemed cured.

4. Upon confirmation of this plan, title to the debtors' property revests in the debtors except as provided above.

Respectfully submitted,

CORNELIUS P. YOUNG and
SUZANNE P. YOUNG
By Their Attorneys
Gray, Wendell & Clark P.C.

May 22, 1996

By /s/_____
Grenville Clark III
BNH01158
650 Elm Street
Manchester, NH 03101
603-625-4100

BGP870289

UNITED STATES BANKRUPTCY COURT
DISTRICT OF NEW HAMPSHIRE

In Re — Bk. No. 96-ll180-JEY

Cornelius Paul Young — Chapter 13
Suzanne P. Young,
Debtors

DEBTORS' REQUEST FOR DISMISSAL

In accordance with Bankruptcy Code sec. 1307(b), this case having not been previously converted, the debtors herein, Cornelius Paul Young and Suzanne P. Young, hereby request that their chapter 13 case be dismissed.

Respectfully submitted,

CORNELIUS PAUL YOUNG and
SUZANNE P. YOUNG
By Their Attorneys
Gray, Wendell & Clark P.C.

October 23, 1996

/s/_____
Cornelius Paul Young

By:/s/_____
Grenville Clark III
BNH 01158
650 Elm Street
Manchester, NH 03101
603-625-4100

/s/_____
Suzanne P. Young

(Certificate of service upon all creditors, including the Internal Revenue Service, is omitted in printing.)

U.S. Bankruptcy Court
District of New Hampshire (Manchester)

Bankruptcy Petition #: 97-10848

Date filed: 3/12/97
Assigned to: Judge Mark W. Vaughn
Chapter 7 voluntary no asset joint

	*Attorneys *
CORNELIUS PAUL YOUNG aka Paul Young 33 Purdue Street Manchester, NH 03103 SSN: 152-34-9123 * Debtor *	Grenville Clark Gray, Wendell & Clark The Center of NH 650 Elm Street Manchester, NH 03101 (603) 625-4100
SUZANNE P. YOUNG dba Young Impressions Art Studio 33 Purdue Street Manchester, NH 03103 SSN: 016-40-7337 *Debtor*	Grenville Clark (See above)
VICTOR W. DAHAR, Trustee 20 Merrimack Street Manchester, NH 03101 SSN: 02-0358076 *Trustee*	

Proceedings include all events. REOPEN

Docket as of October 1, 1998 1:32 pm

3/12/97	1	Voluntary Petition all schedules and statements. Receipt #: 55250 Amount $: 175. (gfo) [EOD 3/13/97] [97-10848]
3/13/97	--	First Meeting of Creditors Scheduled For 10:30 4/11/97 At 6th Floor, Room 642 Last Day To Oppose Discharge: 6/11/97 (gfo) [EOD 03/13/97] [Edit date 03/14/97] [97-10848]
3/13/97	2	Certificate of Appointment of Interim Trustee. (jjc) [EOD 03/14/97] [97-10848]
3/16/97	3	Courts Certificate of Mailing [0-0] First Meeting # of notices: 91. (jjc) [EOD 03/24/97] [97-10848]
4/14/97	4	First Meeting Held and Examination of Debtor. Date Held 4/11/97. (gl) [EOD 04/15/97] [97-10848]
4/14/97	5	Trustee's Report of No Assets. (gl) [EOD 04/15/97] [97-10848]

6/6/97	6	Notice of Appearance And Request For Service Of Notice By John B. Herron for Creditor American Express Travel Related Svcs. Co. (gl) [EOD 06/09/97] [97-10848]
6/6/97	7	Notice of Appearance And Request For Service Of Notice By Wendall Livingston for Creditor Max Recovery Trust I. (gl) [EOD 06/09/97] [97-10848]
6/17/97	8	Order Discharging Debtor Suzanne P. Young, Debtor Cornelius Paul Young (mdkt) [EOD 06/17/97] [97-10848]
9/22/97	--	Case Closed. (gl) [EOD 09/22/97] [97-10848]
9/22/97	9	Order to Close Case and Discharging Trustee. (gl) [EOD 09/22/97] [97-10848]
7/10/98	10	Motion By Debtor Suzanne P. Young, Debtor Cornelius Paul Young To Reopen Case to determine dischargeability of IRS debt. (gl) [EOD 07/10/98] [97-10848]

7/13/98	11	Order Granting [10-1] Motion To Reopen Case to determine dischargeability of IRS debt by Cornelius Paul Young, Suzanne P. Young Case can be reclosed on 9/11/98. (ds) [EOD 07/14/98] [97-10848]
7/21/98	--	CASE REOPENED (km) [EOD 07/21/98] [97-10848]
7/28/98	--	Complaint (98-1096) Cornelius Paul Young vs. United States of America (IRS). NOS 426 Dischargeability 523..(gl) [EOD 07/29/98] [98-1096]